PATENT IBM/293

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Toshiharu Furukawa, et al. Confirmation No.: 6082

Art Unit: 2818

Serial No : 10/814.482 David J. Goodwin Examiner: March 31, 2004 Filed:

Atty. Docket No.: ROC9200300399US1

For: METHOD FOR FABRICATING STRAINED SILICON-ON-

INSULATOR STRUCTURES AND STRAINED SILICON-ON-

INSULATOR STRUCTURES FORMED THEREBY

AMENDMENT UNDER 37 C.F.R. § 1.111

Mail Stop AMENDMENT Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

Sir

paper.

In reply to the non-final Office Action dated May 11, 2006, please amend the aboveidentified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims that begins on page 3 of this paper.

Amendments to the Drawings begin on page 6 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Remarks begin on page 7 of this paper.

An Appendix including amended drawing figures is attached following page 9 of this